

Case Docket No. KANEKO.014AUS

I hereby certify that this correspondence and all marked attachments

are being deposited with the United States Postal Service as first class mail in an envelope addressed to: Commissioner for Patents,

December 20, 2010

Yasuo Muramatsu, Reg. No. 38,684

P.O. Box 1450, Alexandria, VA 22313-1450, on

Date: December 20, 2010

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In re application of: Minoru Umemoto et al.

App. No. :

10/585,707

Filed

July 10, 2006

For

PROCESS OF FORMING ULTRAFINE

CRYSTAL LAYER, MACHINE COMPONENT HAVING

ULTRAFINE CRYSTAL LAYER FORMED BY THE

ULTRAFINE CRYSTAL LAYER FORMING PROCESS...

Examiner:

Christopher S. Kessler

Art Unit

1793

Christopher S. Vessler

ASSISTANT COMMISSIONER FOR PATENTS WASHINGTON, D.C. 20231

Sir:

Transmitted herewith is a response to the office action for the above-identified utility application.

() An extension of time to respond for * month(s) is hereby requested.

Time Extension Fee:

- () one month (\$130 large entity)
- () two months (\$490 large entity)
- () three months (\$1110 large entity)

Enclosed are:

- (X) Information disclosure statement (IDS) with PTO-1449 form and one reference.
- (X) Return prepaid postcard.

Yasuo Muramatsu

Registration No. 38,684

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